



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: Alan R. Lynn Date Reviewed: May 30, 2000

Ancillary Document being reviewed (provide number and title): AD 8122.1—Feed purchased by cattle auction businesses

Date last Issued: October 12, 1987

This document is being reviewed in conjunction with (provide WAC number and title): WAC 458-20-122—Farming for hire and horticultural services performed for farmers).

Purpose of the document: This document notes that RCW 82.04.330 was revised in 1985 to exempt cattle feedlot operators from the B&O tax on their custom feeding for farmers. It then distinguishes feedlots from stockyards, and explains that charges for feeding cattle temporarily being held in a stockyard or at a cattle auction are subject to the service and other activities B&O tax. Charges for the feed are subject to the wholesaling B&O tax if charged to the farmer separate from the feeding.

	Yes	No
Is the document clearly written?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide accurate and useful information?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	Yes	No
Does the document provide information not currently in the rule?	<input type="checkbox"/>	<input checked="" type="checkbox"/>



Review recommendation:

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

x

Briefly explain your recommendation:

While this document notes the 1985 legislation exempting feedlot operators, it fails to note that 1993 legislation revising RCW 82.04.330 eliminated the language exempting feedlot operators. The issue of segregating charges for services provided and property sold to farmers is sufficiently addressed in WAC 458-20-209.

Manager Action:

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Accepted recommendation

Date: _____

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Returned for further review

Date: _____

Comments _____